

Exhibit 5

KAYE SCHOLER LLP

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**CERTIFIED MAIL -
RETURN RECEIPT REQUESTED
7010 0290 0000 4214 6060**

June 24, 2013

Internal Revenue Service
P.O. Box 32621
Detroit, MI 48232-0621

Re: RICHARD MARKOWITZ [REDACTED]

Dear Sir or Madam:

I enclose a 2012 Report of Foreign Bank and Financial Accounts, Form TD F 90-22.1, for the above-referenced taxpayer.

Please contact me at 212.836.8310 with any questions.

Sincerely,



Michael Ben-Jacob

MBJ/rav
Enclosure

DEFENDANTS'
EXHIBIT
DX3571

Case No:18-MD-2865 (LAK)

61345215_1.docx

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CONFIDENTIAL

WH_MDL_00143168

TD F 90-22.1(Rev. January 2012)
Department of the TreasuryDo not use previous editions of
this form**REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar
Year Ended 12/31

2012

Amended ☐**Part I Filer Information**

2 Type of Filer

a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type _____

3 U.S. Taxpayer Identification Number

[REDACTED]

If filer has no U.S. Identification
Number complete Item 4.

4 Foreign identification (Complete only if Item 3 is not applicable.)

a Type: ☐ Passport ☐ Other _____

b Number

c Country of Issue

5 Individual's Date of Birth
MM/DD/YYYY

[REDACTED]

6 Last Name or Organization Name

MARKOWITZ

7 First Name

RICHARD

8 Middle Initial

9 Address (Number, Street, and Apt. or Suite No.)

C/O ARGRE MANAGEMENT LLC, 40 WEST 57TH STREET

10 City

NEW YORK

11 State

NY

12 Zip/Postal Code

10019

13 Country

USA

14 Does the filer have a financial interest in 25 or more financial accounts?

☐ Yes If "Yes" enter total number of accounts _____

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☒ No**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

16 Type of account a ☐ Bank b ☐ Securities c ☐ Other—Enter type below

17 Name of Financial Institution in which account is held

18 Account number or other designation

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

20 City

21 State, if known

22 Zip/Postal Code, if known

23 Country

Signature

44 Filer Signature



45 Filer Title, if not reporting a personal account

AUTHORIZED SIGNATORY

46 Date (MM/DD/YYYY)

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations 31 CFR 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. **See Instructions For Definitions.**

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 75 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

Form **TD F 90-22.1** (Rev. 1-2012)

ISA

CONFIDENTIAL**WH_MDL_00143169**

Part IV Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s)Form TD F 90-22.1
Page Number2 of 2**Complete a Separate Block for Each Account**

This side can be copied as many times as necessary in order to provide information on all accounts.


1 Filing for calendar year 2012	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 179501994	6 Last Name or Organization Name MARKOWITZ	
15 Maximum value of account during calendar year reported 515,318.02 (SEE ATTACHED)		16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held SOLO CAPITAL			
18 Account number or other designation IXP01	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 4-6 THROGMORTON AVENUE		
20 City LONDON	21 State, if known	22 Zip/Postal Code, if known EC2N 2DL	23 Country UNITED KINGDOM
34 Last Name or Organization Name of Account Owner XIPHIAS LLC TRUST			35 Taxpayer Identification Number of Account Owner 45-5217073
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.) C/O ARGRE MANAGEMENT LLC, 40 W 57TH ST	
39 City NEW YORK	40 State NY	41 Zip/Postal Code 10019	42 Country USA
43 Filer's Title with this Owner TRUSTEE			
15 Maximum value of account during calendar year reported 639,338.61 (SEE ATTACHED)		16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held SOLO CAPITAL			
18 Account number or other designation MIC01	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held 4-6 THROGMORTON AVENUE		
20 City LONDON	21 State, if known	22 Zip/Postal Code, if known EC2N 2DL	23 Country UNITED KINGDOM
34 Last Name or Organization Name of Account Owner MICHELLE INVESTMENT PENSION PLAN TRUST			35 Taxpayer Identification Number of Account Owner 45-5252601
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.) C/O ARGRE MANAGEMENT LLC, 40 W 57TH ST	
39 City NEW YORK	40 State NY	41 Zip/Postal Code 10019	42 Country USA
43 Filer's Title with this Owner TRUSTEE			
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below	
17 Name of Financial Institution in which account is held			
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held		
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
34 Last Name or Organization Name of Account Owner			35 Taxpayer Identification Number of Account Owner
36 First Name	37 Middle initial	38 Address (Number, Street, and Apt. or Suite No.)	
39 City	40 State	41 Zip/Postal Code	42 Country
43 Filer's Title with this Owner			

Form TD F 90-22.1 (Rev. 1-2012)

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WH_MDL_00143170

Form TD F 90-22.1
Calendar Year: 2012

Taxpayer ID: 

Statement

Part IV, Line 15

The values reported herein are for securities trading accounts which included certain margin positions fully offsetting the value of those securities and are reported consistently with the definition of the term “maximum value” provided in the instructions.